

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 70521**

Petitioner:

**BARBARA AND HOWARD BEALL,**

v.

Respondent:

**GILPIN COUNTY BOARD OF EQUALIZATION.**

**ORDER DISMISSING APPEAL**

**THIS MATTER** came before the Board of Assessment Appeals on Respondent's Motion to Dismiss Petition for Lack of Jurisdiction (BAA Rule 21) (hereinafter "Motion to Dismiss") on October 5, 2017, Diane M. DeVries and Sondra W. Mercier presiding.

On August 18, 2017, Petitioner filed a Petition requesting that the Board of Assessment Appeals increase the actual value of the subject property from the value of \$2,140 assigned to the subject property by the Gilpin County Board of Equalization to Petitioner's estimated value of \$92,000.

The Board of Assessment Appeals is precluded, by Colorado statutory law, to increase valuation from the value previously determined by the county board of equalization. In relevant part, Section 39-8-108(5)(a), C.R.S., states as follows:

**"[t]he valuation shall not be adjusted to a value higher than the valuation set by the board of equalization . . .".**

Therefore, the Board is without jurisdiction to increase the subject's value from the \$2,140 value assigned by the Gilpin County Board of Equalization.

**ORDER**

Respondent's Motion to Dismiss is hereby GRANTED. The petition is dismissed.

**APPEAL:**

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-nine days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the respondent county, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-nine days after the date of the service of the final order entered).

In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

Section 39-8-108(2), C.R.S.

DATED and MAILED this 6<sup>th</sup> day of October, 2017.

**BOARD OF ASSESSMENT APPEALS**

*Diane M DeVries*

Diane M. DeVries

*Sondra W. Mercir*

Sondra W. Mercir

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

*Milla Lishchuk*

Milla Lishchuk

